

Message Text

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PAGE 01 LAGOS 03369 251210Z
ACTION AID-31

INFO OCT-01 AF-08 ISO-00 EB-08 IGA-02 SSO-00 /050 W
-----251218Z 100538 /14

O 251052Z MAR 77
FM AMEMBASSY LAGOS
TO AMEMBASSY NAIROBI IMMEDIATE
INFO SECSTATE WASHDC IMMEDIATE 102
AMEMBASSY ACCRA IMMEDIATE

LIMITED OFFICIAL USE LAGOS 3369

ACCRA FOR AAG FROM CHARGE

E.O. 11652: N/A
TAGS: EAID
SUBJECT: NIGERIAN AUDIT

REF: (A) LAGOS 03096 (B) ACCRA 2179

1. STRONGLY RECOMMEND THAT NIGERIAN AUDIT REPORT BE DELAYED AND THAT ACCRA AUDITORS RETURN TO LAGOS WEEK OF APRIL 4 TO DISCUSS REPORT WITH EMBASSY STAFF, AAO AND AMBASSADOR WHEN THEY RETURN. AUDITORS HAD PROMISED TO RETURN TO LAGOS IN DECEMBER WITH THEIR DRAFT FOR DISCUSSION BUT HAVE NOT DONE SO. WE BELIEVE THIS EXCHANGE IS IMPORTANT, AS THE EMBASSY HAS A NUMBER OF COMMENTS IT WISHES DISCUSS ABOUT THE AUDITORS' RECOMMENDATIONS.

2. SUMMARY OF OUR COMMENTS IS AS FOLLOWS:

(A) AUDIT DOES NOT TAKE ACCOUNT OF POLITICAL PROBLEMS WHICH PRODUCED HIATUS IN PROJECT IMPLEMENTATION.

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B) AUDIT DOES NOT TAKE ACCOUNT OF IMPROVED POLITICAL ENVIRONMENT AND IMPLEMENTATION PROGRESS SINCE SUMMER 1976.

(C) AUDIT DOES NOT REFLECT CHANGES IN IMPLEMENTATION

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SCHEDULES WHICH WERE KNOWN TO AUDITORS DURING THEIR SEPTEMBER-NOVEMBER INVESTIGATIONS.

(D) AUDIT RECOMMENDATIONS DO NOT REFLECT PROJECT DECISIONS AGREED TO WITH WASHINGTON AND FMG IN DECEMBER REGARDING IMPLEMENTATION, FINAL CONTRIBUTION DATES, DE-OBLIGATIONS, ETC.

(E) AUDIT DOES NOT REFLECT THE MANAGEMENT NEEDED ON THE

NON-PROGRAMATICALLY ACTIVE, BUT STILL FINANCIALLY
ACTIVE, PROJECTS; ONLY SOME OF THESE ARE INCLUDED IN
THE \$18.5 MILLION PROJECTS SURVEYED BY AUDITORS.

(F) AUDIT DOES NOT REFLECT EMBASSY PLANS TO CONTINUS
DEMONSTRATING AN INTEREST IN NIGERIAN DEVELOPMENT
WITHOUT GIVING MONEY - BUT BEYOND FACILITATIVE ASSISTANCE.

4. IF AUDIT IS TO SERVE AS USEFUL MANAGEMENT TOOL, STRONGLY
RECOMMEND A JOINT LAGOS/ACCRA DISCUSSION WEEK OF APRIL 4;
PUBLICATION OF AUDIT AS IS WILL REQUIRE EXTENSIVE
EXPENDITURE OF VERY LIMITED USAID MANAGEMENT TIME TO MAKE
FORMAL RECLAMA. THIS IN TURN DIVERTS THE TIME OF ONE AID
OFFICER LEFT FROM PHASE-OUT MANAGEMENT, WHICH WILL FURTHER
DELAY IMPLEMENTATION.
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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: ECONOMIC ASSISTANCE, AUDITS, PROGRAMS (PROJECTS)
Control Number: n/a
Copy: SINGLE
Sent Date: 25-Mar-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977LAGOS03369
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Document Unique ID: 00
Drafter: n/a
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From: LAGOS
Handling Restrictions: n/a
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Litigation History:
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Original Previous Classification: n/a
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Review Release Date: n/a
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SAS ID: 2998984
Secure: OPEN
Status: NATIVE
Subject: NIGERIAN AUDIT
TAGS: EAID, NI
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vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/a88961b2-c288-dd11-92da-001cc4696bcc
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